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UNITED STATES DEPARTMENT OF AGRICULTURE

BULLETIN No. 590

Contribution from the Bureau of Markets
CHARLES J. BRAND, Chief

Washington, D. C. February 27, 1918

A SYSTEM OF ACCOUNTING FOR FRUIT SHIPPING ORGANIZATIONS

By

G. A. NAHSTOLL and JOHN R. HUMPHREY, Investigators in Market Business Practice

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By G. A. Nahstoll and John R. Humphrey, *Investigators in Market Business Practice.*[1]

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INTRODUCTION.

A study of the accounting systems in use in fruit shipping organizations in the West and Pacific Northwest has disclosed a wide variation in methods and forms, for the detail of the accounting procedure has been allowed to be affected greatly by the varying plans of organization, kind of products handled, and local conditions generally.

In standardizing accounting forms and procedure, it was deemed advisable to confine all efforts to devising a system for use in local or assembling associations which market their output through a selling agent and which may or may not operate community packing-houses. Minor modifications of the system and the introduction of other forms may be found advisable in adapting the system to the requirements of associations acting in the dual capacity of assembling and selling organizations, in which case it may be found necessary to provide a record for the segregation of the sale of the fruit by districts. Since there is a wide variation among organizations in this particular, and since local conditions govern the matter, no attempt has been made to cover this point.

Note.—This bulletin should be of interest to all fruit shipping organizations and particularly to those operating under the procedure which now exists in the Pacific Northwest.

[1] J. H. Conn, assistant in Market Business Practice, was actively associated in the devising of the forms and the experimental operation of the system.

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After a first-hand study of the conditions prevailing in fruit shipping organizations had been made, the system was devised and installed in eight representative concerns, where its operation was closely supervised. In the final draft of the forms, frequent reference was made to the forms of other systems, as well as to the general procedure now in use in some of the organizations.

The system outlined in this bulletin is intended to cover all operations incident to the handling of growers' supplies and of the growers' fruit, from the time it is received at the packing-house until final returns have been made for it. The aim has been to avoid duplication and to reduce clerical work; care has been used to provide a method applicable to the working conditions of the local offices, which are not always favorable, and to allow for a proper division of labor.

The benefits to be derived from the adoption of a uniform system of accounting are obvious, particularly the possibilities of the interchange of information between organizations, which is now of little or no value on account of the different treatment accorded the accounts in the various organizations. This is true especially in respect to general costs of operation and packing-house costs, and it is hoped that the information contained in this bulletin will aid the organizations in a standardization of these costs.

BOOKKEEPING.

The bookkeeping for fruit shipping organizations, particularly if they are farmers' organizations, involves several features not found in other lines of business. Numerous important details are to be looked after, some of which, occurring during the height of the shipping season, may seem unimportant and be allowed to pass unrecorded. When, however, their true significance and their relation to the balance of the record is realized, all operations will be suspended until the unfinished work has been brought up to date.

The tendency in some offices to allow a portion of the work to go unrecorded, awaiting the close of the season before entering it, is open to severe criticism. By that time the data may be so widely scattered that it is a difficult matter to accumulate the desired facts. A fixed daily office routine should be adopted, and the accounting work kept up to date. It is incumbent upon the manager to follow the operations of all departments of the business closely, and he should require from the bookkeeper, promptly at the close of the month's business, (1) a trial balance of the general ledger; (2) trial balances of the mercantile and fruit ledgers, the totals of which must agree with the balances appearing on their respective controlling accounts; and (3) a reconciliation of the balance of cash in the bank, appearing on the cash journal, with the balance as shown on the bank pass book or statement.

OFFICE EQUIPMENT.

The business of shipping fruit is seasonal, and intense work and long hours are the lot of the bookkeepers for a portion of the year. The location and equipment of the office, therefore, should receive careful attention. Good work can not be accomplished in an ill-lighted, poorly ventilated office, or in one so poorly constructed as to render adequate heating impossible. Proper equipment will facilitate the office procedure and justify the expenditure in its purchase in a relatively short time by the elimination of extra help. The equipment should include a fireproof vault, safe, or steel cabinet of sufficient size to contain the records of the business, a suitable desk for the manager, a flat top desk and a standing desk for the bookkeeper, a typewriter and desk, a table, correspondence and record files, a standard adding and listing machine, a check protector, desk trays and clip boards, all of which are necessary and almost indispensable adjuncts of the modern office. If the size of the organization warrants it, the addition of other articles, such as a recording time clock, a mimeograph, a calculating machine, and an intercommunicating telephone system, may be found advisable.

DESCRIPTION OF THE BUREAU OF MARKETS SYSTEM OF ACCOUNTING FOR FRUIT SHIPPING ORGANIZATIONS.

The following forms and records, grouped in accordance with their intended uses, comprise the system:

Records covering the sale of supplies:
- Form 1. Charge ticket.
- 2. Mercantile ledger.
- 3. Requisition.
- 4. Empty box memorandum.
- 5. Box register.

Records showing the receipt and disposition of the fruit:
- Form 6. Crop estimate.
- 7. Estimate and order register.
- 8. Truck ticket.
- 9. Loose-fruit receipt.
- 10. Tally sheet.
- 11. Packed-fruit receipt.
- 12. Register of receipts.
- 13. Reconcilement of receipts.
- 14. Loading instructions.
- 15. Car checker's record.
- 16. Inspection record.
- 17. Car record.
- 18. Manifest.
- 19. Invoice.
- 20. Pool sheet.
- 21. Uniform account sales.
- 22. Fruit ledger.
- 23. Inventory.
- 24. Order register.
- 25. Schedule of advances to growers.

General financial records:
- Form 26. Journal.
- 27. Journal voucher.
- 28. General ledger.
- 29. Bills receivable and bills payable record.
- 30. Check.

Records showing the costs of packing-house operations:
- Form 31. Labor-distribution sheet.
- 32. Pay roll sheet.
- Statement of packing-house costs (p. 25).
- Statement of warehouse costs (p. 25).

Statistical records:
- Monthly reports (p. 27).
- Financial statement (p. 29).
- Statement of revenue and expenditures (p. 30).

THE CHARGE TICKET.

The charge tickets (Form 1) on which the sales of supplies to growers are recorded are made in duplicate; the original copies are sent to the office and the duplicates given to the growers for their records. The signature of the grower or of the party receiving the goods is attached to each ticket to show that delivery was effected.

THE MERCANTILE LEDGER.

The mercantile ledger (Form 2) is made up in the form of a duplicating ledger statement or "bill and charge" ledger. All entries are made in pencil, preferably indelible, over a sheet of carbon paper, the original sheets serving as statements for the growers and the duplicates as the ledger sheets in the office. The sheets have been made wide enough to allow for a full itemization of all transactions. While this is apparently a duplication of work, inasmuch as the growers have copies of the sales tickets in their possession, the relatively small number of the sales and the satisfaction of the growers in receiving statements of charges fully itemized make the practice desirable.

The mercantile ledger contains all growers' accounts, as well as all accounts receivable involving the sale of supplies to other than growers.

THE REQUISITION.

In many localities the fruit-shipping organizations do not carry a supply of boxes on hand, but deliveries are made to the growers by the mills or box companies as the boxes are needed. Requisitions (Form 3) for the number of boxes desired by the growers are issued on the box companies, and charge tickets are made to cover the sales in order to bring the record of the transactions to the growers' accounts in the regular way. At the end of the month the statements of the box companies are checked against the requisitions issued.

This form of requisition can also be used as authority for the purchase of supplies by employees. The management should insist

that all supplies for use in the packing house, warehouse, or office be bought only on written authority, in order to guard against indiscriminate buying on the part of employees and to establish a record in the office as to the liability which has been incurred.

THE BOX MEMORANDUM.

The use of shipping boxes in the orchards for picking purposes in place of picking or "lug" boxes is very general, although some "lug" boxes are used in nearly all of the districts, and the introduction of the community packing scheme has presented another problem, that of giving the growers proper credit for the number of boxes delivered by them which contain loose fruit for packing and of charging them with the number of empty boxes and boxes containing culls returned to them from the packing house.

The initial sales of box shooks or boxes to the growers must be recorded on the charge ticket (Form 1) in order that the transfer of these assets can be recorded properly and the indebtedness of the growers shown on account of these sales. The loose-fruit receipt (Form 9) acts in the dual capacity of a receipt for the fruit and for the boxes as well. Approximately 70 per cent of the boxes are used in packing out the fruit, leaving the balance to be returned to the growers. The box memorandum (Form 4) is used for recording the number of empty boxes and boxes of culls returned to the growers.

THE BOX REGISTER.

A separate account is opened with each grower in the box register (Form 5) to record the number of boxes containing loose fruit delivered by him to the packing house and the number of empty boxes, or boxes containing culls, withdrawn by him. Columns have been provided for segregating new and old shipping boxes. The form is made in duplicate. The originals are used as statements to be sent to the growers and the duplicates are retained in the files.

THE CROP ESTIMATE.

An accurate estimate of each grower's tonnage, by varieties, is an invaluable guide to the sales manager in planning a selling campaign and in the booking of orders prior to the harvest season. The value of the figures depends entirely upon the accuracy of the estimates. In districts where the inspection service is so organized that inspectors, trained in the matter of estimating the crop on the trees, can perform this service or verify the growers' individual estimates, the figures will be dependable and of great value as a means of forecasting the season's production. After the first estimate, constant revision of the figures must be made, taking into account the weather and crop conditions. Form 6 is used for returning this information to the office.

THE ESTIMATE AND ORDER REGISTER.

The estimate and order register (Form 7) is used to very good advantage as a record of the unsold fruit in a district, based upon the estimates of each grower's tonnage.

The left-hand side of the form presents a record of the growers' estimates, and the right-hand side, a list of the orders which have been accepted for future delivery and of "tramp" shipments or "rollers."

THE TRUCK TICKET.

A number of organizations employ auto trucks for hauling the growers' fruit to the packing houses. The truck tickets (Form 8) are used as memorandum receipts to record the number of boxes of loose fruit intrusted to the truckman for delivery to the organization. They also provide a record of the hauling performed by the truck. They are made in triplicate. The triplicate copies are given to the growers, the onion-skin duplicates remain in the book for the truckman's record, and the originals are turned in at the office.

THE LOOSE-FRUIT RECEIPT.

The loose-fruit receipts (Form 9) are made in triplicate. The original copies are given to the growers, the duplicates are sent to the office, and the triplicate cardboards follow the loads through the packing house. A small tin holder is affixed to one of the boxes in which the triplicate loose-fruit receipt is inserted. This serves as a means of identification of the particular lot until packed.

THE TALLY SHEET.

The packed boxes of fruit are tallied before entering the warehouse on the tally sheet (Form 10). The sheet is used both for tallying the boxes of fruit conveyed from the packing house to the warehouse, and for that received packed from the growers. Columns have been provided on the check sheet for an eight-way grouping of the sizes. A summary at the end of the day of the number of boxes of each size group of the three grades serves as a basis for the inventory of the stock on hand, showing the number of boxes which entered the warehouse.

THE PACKED-FRUIT RECEIPT.

Great care should be exercised in the tallying of the fruit and the writing of the packed-fruit receipts (Form 11), as the receipts are the original entries of the number of boxes to be credited to the growers' accounts, and on these figures all future computations are based. The receipts are made in duplicate. The originals are retained for the office files and the duplicates are given to the growers.

THE REGISTER OF RECEIPTS.

Accounts are opened in the register of receipts (Form 12) under the names of the growers in alphabetical order to facilitate reference.

The ruling of the sheets provides for six varieties, although many of the growers will require additional space. Posting is made from the fruit receipts to the register providing a full account of the deliveries made by each grower.

THE RECONCILEMENT OF FRUIT DELIVERIES.

Reconcilements of fruit deliveries (Form 13) are used very sucessfully as statements or recapitulations of the number of boxes appearing on growers' accounts, classified as to varieties, grades, and size groups. The forms are made in duplicate and copies mailed to the growers with the request that a comparison be made of the number of boxes appearing on the receipts held by them with the total number of boxes of each variety, grade, and size group credited to their accounts on the books of the organization, as evidenced by the totals appearing on the reconcilement forms.

If any discrepancies are found, proper adjustment can be made before the totals are passed for entry into the pool records. This serves principally to rectify any errors made at the receiving door, because of carelessness of drivers in designating the party to whom credit for the load belongs. A thorough recheck of the entries on the register of receipts with the packed fruit receipts should obviate any errors in posting the receipts to the growers' accounts. As soon as the reconcilements have been received from the growers, the totals for each variety are posted to the uniform account sales.

LOADING INSTRUCTIONS.

Instructions as to loading and specifications of the contents of each load are given on Form 14. Upon the completion of the loading, the shipping clerk returns the "Instructions" with the car tally and a comparison is made in the office to see that the instructions have been executed properly.

THE CAR CHECKER'S RECORD.

A tally of the load is made by tiers on the car checker's record (Form 15), one side of the page being used for each of the car ends, which are usually distinguished by the terms, "brake end" and "rear end."

For the purpose of substantiating railroad claims, the record of the tally of each car should be complete, including the names of loaders and checkers.

THE INSPECTION REPORT.

The inspection report (Form 16) serves as the report of the condition of the fruit as made by the inspector before the car is ready to go forward.

THE CAR REPORT.

The car report (Form 17) serves as a record of the order, spotting, condition, icing, billing, and bracing of the car, for the information of the sales manager.

THE MANIFEST.

The manifest (Form 18) of the shipment is made on forms provided or recommended by the sales agency. This information is a recapitulation of the car checker's record and shows the contents of the car by varieties, grades, and sizes.

THE INVOICE.

Organizations disposing of a considerable number of shipments of fruit through other channels than their regularly appointed sales agency will find need for a form of invoice (Form 19) to be used in connection with the sale of the fruit.

THE POOL SHEET.

The distribution of the amounts received from the sale of the shipments of fruit to the variety pools is made on the pool sheets (Form 20). A separate sheet is used for each variety, and as the net proceeds are received the amounts are credited opposite the number of boxes comprising the particular shipment. Any deductions covering undercharges in freight or claims for allowances which are received by the local oganization after the returns have been made to it by the selling agent are placed in the space provided for deductions and are subtracted from the total of the pool before closing.

This form of pool sheet contemplates the use of an arbitrary differential for grades and size groups to be furnished the local organization by the selling agent and which is based on the economic value of the grades and size groups for the season rather than upon the actual net returns. By means of this differential the net amount of the pool is distributed over the grades and size groups and the average prices obtained are used in calculating the extensions on the uniform account sales. (Form 21).

SECOND FORM OF POOL SHEET.

A second form of pool sheet is shown under Form 20–A, to be used in organizations which have adopted the method of pooling returns on the basis of actual receipts for each grade. An arbitrary differential is then made for the size groups under each grade, based upon the market experience for the season.

THE UNIFORM ACCOUNT SALES.

The uniform account sales (Form 21) is so drawn as to exhibit the following essential elements:

Gross value realized f. o. b.
Selling and handling charges.
Proceeds for distribution among the growers.
Average price per box (after all selling and handling charges have been deducted).
Net returns for the variety of fruit.

In order to demonstrate on the account sales the net average price obtained for each grade and size group, all selling and handling charges are deducted before the averages are obtained. Charges for packing, hauling the fruit to the warehouse, sinking fund deductions for investment purposes, or deductions made as partial payments on membership fees, do not affect the net amount obtained for the fruit and are therefore charged direct to the growers' ledger accounts.

THE FRUIT LEDGER.

The fruit ledger (Form 22), like the mercantile ledger, is made up in the form of a duplicating ledger statement or "bill and charge ledger." It contains the record of the growers' accounts during the fruit season. The sheet is devised especially for entry of credits arising from the sale of the fruit as shown on the account sales. The original sheets are used as statements to the growers and are mailed at the end of the month or as much oftener as it is deemed advisable.

THE INVENTORY SHEET.

For the purpose of conducting a perpetual inventory of the stock of fruit on hand in the warehouse, the necessary information can be made available daily by adding the total number of boxes received into the warehouse to the balance on hand and deducting the total of the number of boxes shipped out. The inventory sheet (Form 23) is devised for that purpose.

THE ORDER REGISTER.

All orders on account which have been accepted by the organization to be filed against the accounts of growers should be recorded on Form 24. The register should be held for ready reference when advance payments are made to growers and as a check on the work of the bookkeeper when returns are being mailed out.

THE SCHEDULE OF ADVANCES TO GROWERS.

The net proceeds of the sales of apples and pears are usually pooled for the entire season. Owing to the delay in closing the pools by reason of export shipments or unavoidable delays in disposing of the fruit, advance payments are made as the receipts from the sales justify. As a rule, shipping organizations also make advances to their members at harvest time at a flat rate per box on the basis of the growers' estimates or on the deliveries to the warehouses. These credits are not written into the accounts, but a schedule is made up showing the debit balances owing on the growers accounts and the amount of credit on which the advances are to be based.

The schedule of advances to growers (Form 25) is ruled to take care of both equalizing and variety advances.

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THE CASH JOURNAL.

The cash journal (Form 26) is a combination of the cash book and the journal. The incorporation of these two books into one form and the columnar development of the form tend to facilitate the classification of entries and to minimize the posting to the ledger. No special forms are provided in the system for the recording of purchases and sales, but the cash journal is used for the journalizing of these items as well.

Effort has been made to reduce the size of this form by limiting the number of special columns to those having sufficient items each month to warrant economy in their use. A book of moderate proportions will be found much more convenient to handle and to operate than one containing a large number of columns, if the needs of the business are not such as to necessitate the additional columns.

The captions of the columns of the cash journal are as follows:

Debit side: Date; cash; bank deposits; folio; general ledger; mercantile ledger; fruit ledger; fruit returns; merchandise; blank.

Credit side: Cash; journal voucher number; check number; bank withdrawals; general ledger; folio; mercantile ledger; fruit ledger; boxes; paper; nails; spray; fruit sales; merchandise; blank.

THE JOURNAL VOUCHER.

A form of journal voucher (Form 27) is used for recording a full explanation of each transaction in detail which may be written on a typewriter instead of writing the explanation of the entry in the journal proper. The journal voucher also serves as a permanent record of the detail of budget entries, such as charges to growers' accounts, arising from sales as recorded on the charge tickets. The journal entry, if made in budget form, records the total amount chargeable to the growers' accounts in the mercantile ledger and the totals of the offsetting credits to the proper supply accounts. Posting to the growers' accounts is then made in detail directly from the charge tickets to the mercantile ledger. All other budget entries, such as the payroll, advances to growers, and the credits arising from the uniform account sales, should be handled in a like manner. All supporting papers, including invoices for purchases, may be attached to the journal vouchers, and each voucher should bear the signature of the person authorizing the entry. A form of receipt has been appended for use in case of disbursements of petty cash when the payee is unable to furnish a receipted bill.

THE GENERAL LEDGER.

No special form of general ledger leaf need be made up, but the usual stock form will meet every requirement. Many bookkeepers prefer the two-column ledger leaf, but the center column balance ledger leaf appears to be gaining favor rapidly.

THE BILLS RECEIVABLE AND BILLS PAYABLE RECORD.

The bills receivable and bills payable record is used as a subsidiary record showing the date, name of drawer, name of drawee, due date, rate of interest, amount and remarks. The bills receivable and bills payable accounts in the general ledger are the controlling accounts and the total of the items appearing in the note record, as owed or owing, must agree with the balance appearing on the above corresponding accounts. A number of standard forms of note records are now on the market which can be adapted to the requirements of shipping organizations.

THE CHECK.

The usual form of commercial checks are used, and these should be numbered and bound in pads. Entry should be made in the journal direct before the check is written. Many bookkeepers have acquired the habit of registering the checks drawn on check stubs or small check registers, allowing the entry in the journal to await their convenience. This is merely a duplication of work and moreover means additional labor in accounting for the payment, when the details of the transactions have been forgotten.

THE LABOR DISTRIBUTION SHEET.

In order to arrive at an accurate segregation of labor costs in both the packing house and the warehouse, it is advisable to place in the hands of the foreman a daily record upon which this segregation is to be made. The labor distribution sheet (Form 28) serves as a time book and as a means of segregating the labor costs.

THE PAY ROLL.

The pay roll (Form 29), both from the standpoint of a voucher for the distribution of cash, and as a record of the segregation of labor costs, is a sheet of considerable importance. This sheet is written up from the labor distribution sheets, after they have been approved by the foreman of the packing house and of the warehouse. It is advisable to secure the signatures of the payees on the pay roll as an acknowledgment of the receipt of the checks. If it is desired, the cover of the binder can be bound so as to fold back, exposing to view the pay roll number, check number, and the column for signature of the employees.

METHOD OF OPERATING THE SYSTEM.

THE RECORDING OF THE PURCHASES AND SALES OF SUPPLIES.

The purchases of supplies are recorded on the journal vouchers, to which are attached the invoices as evidence for incurring the liability. Owing to the limited number of accounts payable necessary, a separate account is opened with each creditor. Small monthly accounts, covering expenses, such as telephone, telegraph, electric light and

power bills, need not be recorded as accounts payable, but can be treated as cash items.

Entry is made from the journal vouchers to the cash journal and the items are extended in the proper columns. A special column has been provided for merchandise, as the commodities grouped under this caption will be bought at frequent intervals.

The sales of supplies to growers are recorded on the charge tickets (Form 1). After the numbers of the tickets are checked to ascertain that all are accounted for, the prices, extensions, and footings are audited and the tickets are placed in alphabetical order and renumbered. A listing is then made of the new numbers of the tickets and the segregation of the items on a journal voucher, which becomes the basis for a journal entry, debiting sundry growers' accounts and crediting boxes, spray, or whatever sales accounts are affected in totals. Posting is made direct from the charge tickets to the accounts in the mercantile ledger, the ticket numbers being used as reference to the files. At the close of the month the balances appearing on the accounts are forwarded to new sheets for the succeeding month and the statements are sent to the growers. In this way the members can be provided with monthly detailed statements of their accounts with the organization.

When boxes, paper, and nails are transferred from stock to the packing house to be used there in packing the fruit, a memorandum of the transfer should be made by the warehouseman to serve as a basis for a journal entry, charging the packing-house account and crediting the proper supply accounts. The price set upon such transfers should be cost plus a reasonable charge for handling.

RECORDING OF CROP ESTIMATES.

Posting is made from the crop estimates (Form 6) to the left-hand page of the register (Form 7), under the caption "Estimates," showing the number of boxes of a given variety of fruit which it is estimated will be produced by the members during the season. The footing of the estimate column, less a reasonable allowance to safeguard against overselling, gives the approximate total of the number of boxes of a particular variety to be marketed. A percentage key of grades and sizes, based upon the experience of previous years and the condition of the current year, is applied to the total number of boxes estimated, segregating each variety into grades and size groups. The results are extended in the "unsold balances" columns.

The right-hand side of the book comprises a listing of the orders accepted and of the shipments tramped. The excess of the tonnage estimated over that already disposed of represents the approximate remainder still on hand and unsold.

RECEIVING THE FRUIT.

Upon delivery of the loose fruit to the packing house, a loose-fruit receipt (Form 9) is made in triplicate, the triplicate cardboard copy remaining with the lot until it is packed out. If the hauling is done by a community truck, a comparison of the truck tickets with the loose-fruit receipts is made as to the number of boxes and varieties. The duplicate loose-fruit receipts merely serve as a record to be retained in the office, while the triplicate receipts are held in the packing house. As the triplicates do not reach the office in consecutive order, their numbers must be checked carefully to see that none are missing. A comparison should be made with the packed-fruit receipts as to the number of boxes and the varieties packed out, the rule being that the number of packed boxes should approximate 65 per cent to 70 per cent of the number of boxes of loose fruit. A cross index between the packed fruit and the loose-fruit receipts is established by placing the number of one on the other.

The packed boxes are tallied on the tally sheet (Form 10) either after they have been sent back from the nail press or, if a conveyor system is used, as the fruit passes a given point on the way to the warehouse. The packed-fruit receipts (Form 11) are written up from the tally sheet in the office at the end of the day, and the number of the receipt is placed in the space provided for that purpose on the tally sheet. If any of the lots of fruit are only partially packed out, this fact is indicated on the tally sheet and the receipt for packed fruit is not written until the final figures are available.

The method of tallying fruit on the tally sheets and recording it on the packed-fruit receipts as outlined applies to the boxes packed in the community packing houses. The same forms can be used for recording the receipt of fruit packed by the growers. The tally sheets then serve as a tally of the fruit received at the door of the warehouse, and the fruit receipts are written by the receiving clerk. All receipts for fruit packed by the growers should be marked "Growers' pack" with a rubber stamp, so that proper notation to that effect will be made on the register of receipts.

REGISTERING THE RECEIPTS.

The packed-fruit receipts are placed in alphabetical order to facilitate entry to the credit of the respective growers' accounts in the register of receipts. The entries should be checked back daily, so that any errors in posting can be located immediately. At the end of the delivery season the boxes appearing on the growers' accounts are totaled and the footings are transferred to the reconcilements of fruit deliveries (Form 13), which serve as statements to be sent to the growers for comparison with their records. If the latter form is not used, the transfer of the totals of the various varieties is made direct to the account sales (Form 21).

THE RECORD OF GROWERS' BOXES.

The record of the sales of boxes or box shooks to tne growers is made on the charge tickets (Form 1). The loose-fruit receipt (Form 9) demonstrates the number of boxes containing loose fruit delivered to the packing house, and postings of these items are made to the box register (Form 5). The regular shipping boxes are used in most districts for picking boxes, and the growers are therefore entitled to withdraw from the packing house approximately 30 per cent of the total number of boxes delivered. The record of the withdrawals is made on the box memorandum (Form 4), and these are posted to the box register under the heading "Withdrawals." At the end of the delivery season the overage or shortage on each grower's box account is ascertained and the respective ledger accounts are then charged or credited with the difference. The following journal entry is made to carry these items into the financial records: Debit, growers' accounts for overages; credit, growers' accounts for underages. Debit or credit, box account for the net amount of withdrawals.

RECORD OF THE SHIPMENTS.

Upon completion of the loading of a car the loading instructions (Form 14), car checker's report (Form 15), inspection report (Form 16), and car report (Form 17), are sent to the office, and the manifest (Form 18), invoice (Form 19), and bill of lading are prepared by the billing clerk. Whether the shipment is sold outright, tramped, or consigned, the record is held in memorandum form until the net proceeds of the sale are received.

THE POOLING RECORDS.

On the day following the loading of the cars posting is made of the totals of the number of boxes of each variety contained in the various shipments from the manifest to the respective pool sheets. As the remittances for the shipments are received, entries are made in the cash journal, debiting cash and crediting fruit sales for the amounts. A segregation of the proceeds is then made on the pool sheets to the respective pools, opposite the number of boxes shipped. When all the shipments of a given pool have been paid for, the average price per box in each grade and size group is ascertained on the basis of a differential reflecting the selling experience for the season. The average prices thus obtained, less the handling and other charges, are used in making the extensions on the account sales.

To facilitate the work at the time of closing the pools and as soon as the reconcilements of fruit deliveries have been returned by the growers, the uniform-account sales (Form 21) are written up, as to the names of the growers, addresses, and the number of boxes of

each grade and size group. The total number of boxes of each grade shipped out, as shown on the pool sheet, should be compared with the total number of boxes received as recorded on the uniform-account sales. If the reconcilement forms are not used, the uniform account sales can be written up directly from the register of receipts.

In order to preserve a record of the totals of the number of boxes in each grade and size grouping, and later of the totals of the extensions made on the account sales, a statement of these totals is made on a special sheet. A copy of this sheet should precede the account sales written up for each variety, and it is well to attach to it the adding-machine listings showing the detail of the above amounts. Inasmuch as but few of these sheets will be necessary, no special form has been devised, but a copy of the account sales form can be used for this purpose.

After the average prices have been obtained from the pools they are placed opposite the respective numbers of boxes on the account and the extensions are made and totaled. Proof of the accuracy of the work should be established by comparing the grand total of the extensions made on the account sales with the extensions of the total number of boxes in each grade and size group at the average prices as shown on the recapitulation sheet.

When the account sales have been completed, a listing of their numbers and the amounts to be credited to the growers' accounts is made on a journal voucher and an entry is passed as follows: Debit—fruit returns; credit—warehouse revenue, labeling revenue, inspection revenue, sundry growers' accounts; debit or credit overage and underage account with the overage or underage in the above calculations.

Space has been provided on the pool sheet for recording the above journal entry in order that the distribution of the pool may be shown in complete form.

At the end of the season for selling supplies all debit balances appearing in the mercantile ledger are transferred to the respective accounts in the fruit ledger. Even prior to the closing out of the mercantile ledger balances into the fruit ledger, all charges, other than for supplies, and which are directly deductible from the returns of the fruit, are posted to the fruit ledger. Among such items are included charges for packing and hauling, for advances, and for investment purposes, as payments on membership fees or subscriptions to capital stock.

The net amounts shown on the account sales are credited to the respective growers' accounts in the fruit ledger, and checks are sent to the growers to cover the credit balances.

PREPARATION OF SCHEDULE OF ADVANCES TO GROWERS.

The schedule of advances on fruit to growers (Form 25) is designed for both equalizing and variety advances. In the preparation of the schedule, a listing is made of the names of the growers and the debit balances owing by them. For the "equalizing" advance, the number of boxes on which the advance is to be computed is shown in the column under that heading, and extensions are made in the adjoining column on the basis of the average rate per box. The amount of the advance over the debit balance is then ascertained and listed. If an overdraft exists, the fact is noted in the column provided for that purpose.

The ruling for the variety advances segregates the extra-fancy and fancy grades and provision has been made for two groups of varieties taking different rates of advances. Columns have been provided for displaying the amounts applied on notes due the organization by the growers and for the checks issued in partial or full payment of crop orders and mortgages. The amounts for which the checks are issued to the growers are shown in the "Amount of check" column and the check numbers are placed in the adjoining column. As soon as the work is completed a journal entry is made as follows: Debit—sundry growers' accounts; credit—bank withdrawals for the amount of the checks issued to growers and applied on crop orders and mortgages, bills receivable for the amounts applied on the growers' notes.

Posting is made from the schedule to the growers' accounts in the fruit ledger and to the credit of the bills receivable account in the general ledger. Great care should be exercised that indorsement of the amounts applied on the notes is made on the backs of those documents and in the bills receivable record, and that proper notation of the amounts paid on crop orders and mortgages is made in the record of orders on account (Form 24).

LABOR RECORDS.

The labor distribution sheets are arranged to accommodate the payment of the pay roll at semimonthly intervals. The foremen of the packing house and the warehouse fill out the labor distribution sheets (Form 28) and the totals as shown thereon are transferred to the pay roll (Form 29).

On the reverse side of the sheet the segregation of the labor costs is made, which is used as the basis for the entry in the cash journal as follows: Debit, various packing-house and warehouse expense accounts affected. Credit, bank withdrawals.

It is not necessary to transcribe the checks into the cash journal in detail, but the entry is made in that book in total. The canceled checks are checked off on the pay roll.

A segregation of the packing-house and warehouse costs as outlined will be found of great value to the management in the conduct of the business and for comparative purposes.

THE CASH JOURNAL.

The cash journal (Form 26) provides a chronological record of the financial transactions of the business and combines the features of the cash book, journal, sales book, and purchase book. All transactions must be journalized in detail or in budget in the cash journal; consequently no items can be posted to the ledgers except those appearing in this book.

DEBIT COLUMNS.

Cash.—All receipts of cash of whatever nature are entered in the cash column, the corresponding credits being made to the proper accounts affected.

Bank deposits.—The amounts of the deposits made in the bank are entered in the bank-deposit column. The bank balance, as shown by the cash journal at the end of the previous month, is carried forward to the head of the bank-deposits column for the current month, making it possible to ascertain at all times the available amount of money in the bank by deducting the footing of the withdrawals column from the footing of the bank-deposits column.

General ledger.—This column may be used for all items to be posted to the debit of the accounts in the general ledger, and for which no special columns have been provided. Posting should be made in detail from this column to accounts in the general ledger.

Mercantile ledger.—All items to be posted to the debit of growers' supply and mercantile accounts should be entered in the mercantile-ledger column, and posted in detail to the mercantile ledger. At the end of the month the column total is posted to the debit side of the mercantile-ledger controlling account in the general ledger.

Fruit ledger.—In the fruit-ledger column are entered all charges which are deductible from the net returns from the growers' fruit. Postings are made in detail from this column to the accounts in the fruit ledger. At the end of the month the total of the charges is posted to the debit side of the fruit-ledger controlling account in the general ledger.

Fruit returns.—In this column are extended the amounts chargeable to the fruit-returns account, offsetting the credits to growers' accounts arising from the sale of fruit handled for them and the revenue accruing to the organization.

Merchandise.—All purchases of merchandise, such as grain, hay, feed, flour, salt, and the freight charges thereon, are extended into this column, and posting of the total of the column is made at the end of the month to the debit of the merchandise account.

CREDIT COLUMNS.

Cash.—The cash column carries all items of cash of whatever nature which are disbursed by the organization either for petty expenditures or to be deposited in the bank. It should be a strict rule that all cash receipts are to be deposited in the bank when it is possible to do so. It is sometimes found inexpedient to adhere strictly to this rule because of infrequent petty expenditures, and for that reason a cash column on the credit side of the journal has been provided. Where a petty cash fund is in use, the credit-cash column need not be used, since deposits may then be indicated by transfer of daily totals of incoming cash from the debit-cash column to the bank-deposits column.[1] A receipt should be taken for every expenditure of cash and all disbursements of $1 and over should be paid by check.

Bank withdrawals.—In the bank-withdrawal column are extended the amounts of all checks drawn on the bank.

General, mercantile, and fruit ledgers.—These columns serve the same purposes on the credit side as were explained on the debit side, the postings being made to the credit side of the ledger accounts in this instance.

Boxes, paper, nails, and spray.—These columns carry all credits arising from the sale of supplies.

Fruit sales.—All remittances from the sale of fruit are extended in the fruit-sales column.

Merchandise.—In the merchandise column are extended all sales of merchandise, such as hay, grain, feed, and flour.

THE LEDGER.

The ledger is the book of accounts. After the transactions of the business have been recorded in the cash journal the debit and credit items arising from such transactions are transferred or posted to the proper accounts in the ledger. In this way all of the debits and credits pertaining to a particular person or subject are collected in a ledger account under a proper caption, making it possible to view and consider the account as a whole.

The ledger is divided into three parts and designated as the mercantile ledger, the fruit ledger, and the general ledger. This is done partly to facilitate the handling of the accounts and partly to allow the use of special forms for the mercantile and fruit ledgers which tends to reduce the work materially.

THE GENERAL LEDGER.

The general ledger contains all of the accounts other than those falling within the scope of the growers' mercantile ledger and the

[1] Directions for operating petty cash funds are set forth in detail in U. S. Department of Agriculture Bulletin No. 178, "Cooperative Organization Business Methods."

growers' fruit ledger. It includes also the limited number of accounts payable which it will be necessary to open with creditors. In order to make the general ledger complete in itself and to include all the elements necessary to effect a trial balance, controlling accounts for the mercantile and the fruit ledgers are opened in the general ledger. Further explanation of this very important principle in modern accounting is given in the description of the controlling accounts for the mercantile and fruit ledgers.

EXPLANATION OF GENERAL LEDGER ACCOUNTS.

Capital stock.—All sales of capital stock are credited to this account and the credit balance measures the amount of capital fully paid up, for which certificates of stock are issued and outstanding.

In cooperative organizations having no capital stock a membership fee is usually required from members for the purpose of providing a working capital. From an accounting standpoint this represents capital invested in the business and its value should be maintained. The treatment of such contributions of capital is practically the same as under the stock plan.

In organizations where a membership fee is paid each year by the members at the time they contract with the organization for the handling of their fruit these fees are looked upon as revenue, and are used to defray operating expenses.

Land, buildings, and spur track.—The cost of the land, packing-house, and warehouse should be set up in accounts under those captions.

In many instances it has been found necessary for the shipping organizations to pay for the grading, construction, and the ties for the spur track leading from the main line of the railroad to the warehouse. The cost of these items is charged to spur track account.[1]

Equipment accounts.—All items of furniture and equipment used in the office are charged to office equipment account. The cost of the equipment of the packing house is shown in the packing-house equipment account and that of the warehouse in the warehouse equipment account. Repairs and renewals should be charged to expense.

Cash.—The excess of the total of the "cash" column on the left-hand side of the cash journal, representing the receipts of cash, over the footing of the "cash" column on the right-hand side of the cash journal, representing the amount deposited in the bank and disbursed as petty cash, demonstrates the amount of cash on hand. In order to avoid the necessity of referring to the cash journal for the amount of cash on hand when taking a trial balance, an account under the

[1] Several large shipping organizations have written off the entire investment in spur tracks over a period of three to five years.

caption "cash" is opened in the general ledger and the balance of the cash on hand carried to it at the end of the month.

Bank.—The excess of the total of the bank deposits column in the cash journal, representing the amount of the deposits plus the balance carried forward from the previous month, over the total of the bank withdrawals columns, representing the amounts disbursed, demonstrates the available amount of cash in the bank at the end of the month. This balance is posted to the account under the caption of the name of the bank. If it is desired to have the bank account in the ledger show the amount of receipts and disbursements of cash, the totals of the bank deposits and bank withdrawals can be posted to the account at the end of each month instead of posting the balance.

Supply accounts.—It is usually desirable to ascertain the gross profits on the various lines of supplies handled. To open an account with each commodity, however, would result in a great variety of segregation and supplies are therefore grouped, as a rule, and accounts opened under the following captions: Spray; boxes; paper; nails; labels and labeling; miscellaneous.

These accounts are debited with the cost of the commodity and the freight charges. They are credited with the total sales. They are also debited with the amount of goods returned by customers and credited with the cost of goods returned by the organization.

The label account also includes cost of paste and the labor in affixing labels to the boxes. The labels are usually bought and delivered in one lot, making but one charge to the account for that item. Hence it does not appear necessary to open another account for the actual work of labeling.

Merchandise.—Besides the orchard supplies, such as boxes, paper, nails, spray materials, ladders, etc., which are handled by practically all fruit-shipping organizations, some also deal in grain, hay, feed, flour, etc. In order to differentiate between the growers' supplies and these commodities, an account under the caption "Merchandise" is opened to record their purchase and sale.

Bills receivable and bills payable accounts.—The bills receivable account shows the amount due on signed obligations and includes membership notes and drafts which have been accepted. The bills payable account shows the amount owing by the organization on signed obligations.

Controlling accounts for the mercantile and fruit ledgers.—The controlling or summary accounts will disclose in condensed form through posting of monthly totals the transactions that are posted in detail from day to day in either of these ledgers. At the beginning of the season the mercantile ledger controlling account is debited with the total of all the balances appearing on the mercantile ledger, as shown

by the trial balance. The account is currently debited with the total of the column headed "Mercantile ledger" on the left-hand side of the cash journal and is credited with the total of the "Mercantile ledger" column on the right-hand side of the cash journal. The resulting balance will be the total of the balances appearing in the mercantile ledger. The fruit-ledger controlling account is operated in like manner.

Accounts payable.—The comparatively small number of creditors' accounts warrants the opening of an individual account with each. The credit balance appearing on any one of these accounts measures the amount due that particular creditor.

Fruit sales.—Instead of opening one account under the caption "Fruit account," to which are credited the receipts from the sales of fruit and to which are debited the gross returns made to growers, two accounts are opened under the captions "Fruit sales" and "Fruit returns."

The fruit sales account is credited with the amount of the receipts from the sales of fruit and is debited with all allowances made after the payment has been received. The credit balance appearing on this account is the net amount of money received from the sale of fruit. It is practically the controlling account for the distribution to the various pools.

Fruit returns.—The fruit-returns account is debited with the gross amount of returns made to the growers. The debit balance appearing on this account represents the total amount paid to growers, and should equal the credit balance appearing on the fruit-sales account.

Overage and underage account.—In closing down the pools on fruit, it is usually the case that there remains a small balance which can not be apportioned over the number of boxes at even cents or mills. In order to clear the fruit sales account of these unapportioned balances, they are credited to overage and underage account. Conversely, other pools may lack but the equivalent of a fraction of a cent per box of paying out. The accumulations in this account are then used to supply the deficiency.

Building fund accumulations.—The financing of the construction of warehouses and packing houses, the purchase of the land, and the construction of the spur track is usually accomplished by means of a loan. This indebtedness is liquidated over a period of 3 to 5 years by deductions at a given rate of 3 to 6 cents per box on the fruit handled for the growers. The credit balance appearing on this account is the amount of the accumulated deductions. As fast as the building loan is paid off, shares of stock or other evidences of the property interests of growers in the property of the association may be issued.

Undercharges.—All items of undercharges in freight, icing, demurrage, diversion, and switching are credited to this account pending their adjustment. When organizations merely pack, warehouse, and load the fruit, but do not sell it, their selling agents usually attend to these matters.

Against shipments originating from outlying points there is sometimes a differential in freight of from 2 to 15 cents per hundred when destined to certain markets. The amount of this freight arbitrary is held in the undercharge account as a protection against possible claims from buyers. After a sufficient lapse of time a portion at least of the sum accumulated can be written back into the respective pools.

Claims.—All amounts received in payment of claims against the railroad companies are credited to the "Claims account." If the amount is sufficiently large, a disbursement is made to the growers participating in the pool of the fruit on which the claim originated. Otherwise the balance is transferred to the profit and loss account at the end of the year.

Revenue accounts.—An account is opened under the caption "Warehouse revenue" to accumulate the deductions made from the account sales for warehousing the fruit. The packing-house revenue account is credited with the amounts charged to the growers' accounts to cover the cost of packing the fruit.

In organizations where separate charges are made for labeling and inspection, the amounts of these deductions from the account sales are accumulated in the labeling revenue account and inspection revenue account.

If the organization owns and operates a truck or contracts the hauling of the fruit from the orchards to the packing house, the revenue derived from that source is credited to hauling revenue account, as the charges are made against the respective growers' accounts. A separate account is opened with "Truck expense" if the truck is owned by the association, in order to accumulate the costs of operation. If the hauling is done under contract, an account is opened under the name of the contractor for recording the payments made on the contract.

Interest.—To the interest account are charged all items of interest on notes payable, including bank discount. The account is credited with all items of interest accruing from notes receivable.

Box making.—The cost of making boxes is shown by this account. It will be necessary to open the account only in concerns selling made-up boxes to the growers.

Expense accounts.—A segregation of the office expenses and those pertaining to the conduct of the business in general is made by means of accounts under the following captions: Expense, advertising and printing; Auto; Drayage; Insurance and taxes; Labor (not charge-

able directly against packing-house or warehouse operations); Legal; Light, heat, and water; Office supplies and stationery; Postage; Salaries; Telephones and telegraph; Traveling; Miscellaneous. The balances appearing on these accounts at the end of the year are closed into the profit and loss account.

Packing-house expense.—The segregation of the packing-house pay roll is made under the following items, for which accounts are opened in the ledger: Packing house—salaries of clerks, foreman, etc.; receiving; sorting; floorwork, floormen, and truckers; packing; pressing and stenciling; miscellaneous.

Accounts are also opened under the following captions for segregating the cost of supplies and of expenses, other than labor, pertaining to packing operations: Packing house—boxes; paper; nails; light and power; repairs.

Warehouse expense accounts.—The warehouse expenses are segregated under the following accounts: Warehouse—labeling; trucking; loading of cars; salaries of foreman, car checkers, etc.

Car bracing lumber and paper.—Under this are included all materials used for bracing cars, such as 2 by 4's, 1 by 6's, and car strips; also paper and straw used for car linings. The account is charged with the various items as they are purchased and at the end of the shipping season is credited with the value of the materials on hand. The balance appearing on the account, representing the cost of the goods used in bracing the cars, is transferred to the warehouse account.

Reserve for depreciation.—Owing to the peculiarities of the fruit business, heavy allowances should be made to cover the depreciation on buildings and equipment.

Instead of writing down the value of office equipment, packing-house equipment, and warehouse equipment, to cover the ordinary wear and tear or depreciation on these assets, it is a better plan to set up a reserve for this purpose under the caption "Reserve for depreciation on equipment." This is accomplished by charging "Profit and loss" and crediting "Reserve for depreciation on equipment" account at the close of the year.

As in the case of equipment, the depreciation of buildings is set up in a reserve account under the caption "Reserve for depreciation on buildings." By itemizing the credits on the ledger account the amount set aside for depreciation on the packing house and that set aside to cover the depreciation on the warehouse can be ascertained at any time.[1]

Reserve for bad debts.—Uncollected balances on accounts receivable are often carried into the succeeding year's business at full face value

[1] For further discussion of the subject "Depreciation" see U. S. Department of Agriculture Bull. No. 178: Cooperative Organization Business Methods. 1915.

and are afterwards found to be uncollectible. To charge these uncollectible items off during the succeeding year would throw the full burden of loss upon the business of a year in which it was not incurred. A better policy is to set aside out of each year's profits a sufficient sum to cover the estimated losses on bad debts. The balances of the accounts found to be uncollectible are then charged to this account. Should any of the past due items thus charged off be collected later, they will then be credited to surplus. By showing the name of all uncollectible balances on this account a very definite record of them is established. The credit balance appearing on this account is the available amount reserved against losses from bad debts. On the balance sheet it should not appear as a liability on the credit side but as a deduction from the total amount due from growers on the asset side.

Packing-house closing account.—This account is raised on the books at the end of the year for the purpose of assembling in one account the expenses and revenue derived from packing-house operations, so that these may be shown in their proper relations. The balance appearing on this account is transferred to the profit-and-loss account at the time of closing the books.

The same procedure is followed for the closing of the warehouse operations into the warehouse closing account.

Profit and loss.—The accounts containing profit-and-loss elements are brought together in this account at the end of the year for the purpose of determining the net profit or loss for the year.

Surplus.—The credit balance appearing on this account measures the amount of undivided profits remaining in the business. The net profit or loss at the end of the year is transferred from the profit and loss account to the surplus account. The operation of a business at a net loss will result in a debit balance, or deficit, in the surplus account.

COST STATEMENTS.

A statement of the average costs of packing-house and warehouse operations may be shown by means of the following arrangement:

Statement of packing-house costs.

Number of boxes packed	Amount.	Average per box.
Salaries of foreman and clerks		
Receiving		
Sorting		
Floor work, floor men, and truckers		
Packing		
Pressing and stenciling, including labor, nails, and stencils		
Miscellaneous		
Boxes		
Paper		
Sundry supplies		
Light and power		
Repairs		
Insurance and taxes		
Depreciation of building and equipment		
Administration and accounting		
Total packing cost .....per cent		
Packing-house revenue, 100 per cent		
Net revenue, difference .....per cent		

Statement of warehouse costs.

Number of boxes packed	Amount.	Average per box.
Salaries of foreman and checkers		
Trucking		
Loading cars		
Car bracing lumber, paper, etc		
Labeling		
Light and power		
Repairs		
Sundry supplies		
Insurance and taxes		
Depreciation of building and machinery		
Administration and accounting		
Total warehousing costs.....per cent		
Warehouse revenue, 100 per cent		
Net revenue, difference .....per cent		

MONTHLY REPORT TO THE BOARD OF DIRECTORS.

In order that the directors may be kept informed fully as to the progress of the business, it is advisable that a monthly report be submitted, including the statements given below. This report must not be considered as a statement of the exact financial condition of

the business, as such a statement could be obtained only through an inventory of the supplies on hand, by taking into consideration the revenue accrued on unclosed pools, and by a "closing of the books" in the regular way. A report of this kind would, however, present to the directors many matters in which they are greatly interested.

TRIAL BALANCE OF THE GENERAL LEDGER.

A copy of the monthly trial balance of the general ledger should be included in the report. While the trial balance constitutes nothing more than a transcript of the balances appearing on the ledger accounts, considerable information can be gleaned from it.

It is important that attention be called to the necessity of taking a monthly trial balance, inasmuch as there seems to be a disposition on the part of many bookkeepers to allow this matter to go unheeded. While the amount of the transactions per month when averaged over the 12 months of the year seems relatively small, the business of shipping fruit is a seasonal one and the total monthly business during the active months is proportionately large. The manager should insist that a balance of the accounts be secured not later than the second day of the following month. By posting at frequent intervals during the month, the amount of posting to be done at the end will comprise merely the closing entries and columnar totals of the books of original entry.

RECEIPTS AND DISBURSEMENTS OF CASH.

A segregation of the receipts of cash for the month can easily be made from the cashbook, giving the total amounts received from the following sources: Fruit sales; cash sales of supplies; railroad claims; growers' accounts; accounts receivable (other than growers); miscellaneous.

A segregation of the disbursements of cash to show the total amounts paid out: To growers; for supplies; accounts payable; expense—general, packing-house, warehouse; miscellaneous.

A further division of the items grouped as miscellaneous under both receipts and disbursements of cash can be made if the amounts warrant and the information is desired.

MONTHLY STATEMENTS.

STATEMENT OF SALES.

To show the movement of supplies for the month the record of the sales can be shown in the following manner:

Record of sales.

Item.	To growers.	To other customers.	Cash sales.	Total.
Arsenate of lead				
Boxes				
Paper				
Nails				
Gross sales				
Less returns and allowances				
Net sales				

STATEMENT OF INDEBTEDNESS.

A statement of the indebtedness, segregated as to amounts due on notes and on open account, will be found of value in order to consider intelligently the proper financing of the business.

Indebtedness.

Item.	Amount.		Date due.
Notes payable in favor of—			
A			
B			
C			
Total			
Accounts payable owing to—			
D			
E			
F			
Total			

EXPENSES ITEMIZED.

Supplementing the information given in the statements of the disbursements of cash, in which the general, packing, and warehousing expenses appear in totals, a segregation of the same can be shown according to the accounts recommended in the paragraph entitled "Expense accounts" on page 22.

RECORD OF SHIPMENTS.

Number of cars shipped during month ———. To date ———.
Number of cars on which money has been received during month ———.
Total amount ———.
Pools closed, date ———. Average prices ———.

The manager should include in his report a brief summary regarding other features of the operation of the business for examination by the directors.

CLOSING THE BOOKS.

Preparatory to closing the books, an inventory should be taken of all supplies on hand, and this schedule should be written up in permanent form. With this should be included a schedule of expense items, such as postage, stationery and supplies on hand, and of the unconsumed balances of such accounts, as prepaid insurance and prepaid taxes.

The balances of all expense accounts and income accounts should be transferred to the profit-and-loss account in order to ascertain the net profit or loss for the season's operations, and this balance then should be transferred to the surplus account. After the books are closed and a post-closing trial balance has been taken to prove the mechanical accuracy of the work, the various financial and cost statements are made up for presentation to the members.

As a guide for the preparation of a financial statement, or balance sheet, to portray the condition of the business at the close of the year, the statement shown on page 29 is submitted.

Financial statement at the close of business as of ..... (Date.)

Assets.			Liabilities and capital.		
Land and buildings:			Bills payable		.....
Land	.....		Accounts payable		.....
Warehouse	.....		Warehouse building fund accumulations		
Packing-house	.....		Packing-house building fund accumulations		.....
Spur track	.....		Undercharges		.....
Total	.....		Accrued interest		.....
Less reserve for depreciation	.....	.....	Capital and surplus:		
Equipment:			Capital stock or membership		.....
Warehouse equipment	.....		Surplus:		
Packing-house equipment	.....		Balance as of previous year		
Office equipment	.....		Net profit for current year		.....
Total	.....				
Less reserve for depreciation	.....	.....			
Inventory of supplies and merchandise:					
Spray	.....				
Boxes	.....				
Paper	.....				
Nails	.....				
Merchandise	.....				
Car-bracing lumber	.....	.....			
Book accounts:					
Growers' accounts	.....				
Customers' accounts	.....				
Total	.....				
Less reserve for bad debts	.....	.....			
Bills receivable	.....	.....			
Cash:					
In bank	.....				
On hand	.....	.....			
Deferred charges:					
Prepaid insurance	.....				
Prepaid taxes	.....	.....			

A statement of revenue and expenditure is made up to show the revenue accruing to the business during the season and the expenditures which are chargeable against it:

Statement of revenue and expenditure.

REVENUE.

Profit on supplies	.....	
From warehouse operations	.....	
From packing-house operations	.....	
Interest on preharvest loans	.....	
Received on claims not apportioned	.....	
Total revenue		.....

EXPENDITURE.

Interest on loans	.....	
Expense: General (segregated as recommended in the paragraph under the caption "Expense accounts," p. 22)	.....	
Total expenditure		.....
Net profit or loss		.....

FILING THE RECORDS.

The selection of a system for filing the records of the business should have close attention so that the various records will be readily accessible. After the system is once adopted it should be adhered to strictly and the auxiliary records should be filed daily, or as often as they are entered in the books. Most of the forms in this system are loose leaf and are filed in binders. The charge tickets (Form 1), the journal vouchers (Form 27), and the checks (Form 30) are filed in numerical order. The truck tickets (Form 8), the loose-fruit receipts (Form 9), and the packed-fruit receipts (Form 11), are filed in a card file under the names of the growers in alphabetical order. The loading instructions (Form 14), the inspection reports (Form 16), the car reports (Form 17), the triplicate bills of lading, and all correspondence and memoranda pertaining to the shipments, are filed in the "car folders." For this purpose one unit of a vertical correspondence file can be used, a separate folder being devoted to the papers of each car. The tabs of the folders should show both the file numbers and the car numbers to facilitate reference.

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 1

CHARGE TICKET.

Bought of

File No. ....

NAME.....

....., 191...

MR.....

.....

The supplies listed below are bought subject to the rules and regulations of the.....

Quantity.	Items.	Amount.	
.....	.....	.....	....
.....	.....	.....	....
.....	.....	.....	....
.....	.....	.....	....
.....	.....	.....	....
.....	.....	.....	....

I counted and received the above supplies.

.....

Number .... Sold by.....

[Size of form, 7¼ by 4½ inches, exclusive of binding margin at top. Bind in pads of 50, alternating originals and duplicates; staple and perforate.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 2

MERCANTILE LEDGER STATEMENT.

Sheet No. ....

Name.....

..... 191..

Mr. .....

.....

Date.		Items.	Charge Tkt. No.	Debits.				Fol.	Credits.				Balance.			

[Size of form, 8½ by 11 inches, punched for ⅜-inch posts, 4¼ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 3

REQUISITION. No. ....

..... 191..

Mr. .....

.....

Please deliver to.....

.....

the following items only, and charge to our account.

Place number of this order on your bill.
Deliver no goods without an order.

Quantity.	Description.
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....
.....	.....

Name.....

Per.....

Received.....

(Grower or employee.)

[Size of form, 8½ by 5 inches, padded at top.]

U. S, Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 4

BOX MEMORANDUM, No. ....

Showing the Number of Boxes Returned to the Grower.

..... 191..

Delivered to.....

Article.	Quantity.	Remarks.
New boxes.....	.....	.....
Old boxes.....	.....	.....
Tops, bundles.....	.....	.....
Cleats, bundles.....	.....	.....

Received from.....

Grower.....

Entered..... Boxes delivered by.....

[Size of form, 4¼ by 5½ inches, exclusive of binding margin. In pads of 50, alternating originals and duplicates; staple and perforate.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 5

BOX REGISTER.

Mr. .... 191..

.....

This is a statement (1) of the number of boxes containing loose fruit, and bundles of tops and cleats delivered by you to the packing house, as taken from the loose-fruit receipt, and (2) of the number of boxes whether empty or containing cull fruit, withdrawn by you from the packing house, as evidenced by the box memoranda to date.

Recapitulation.

	New boxes.	Old boxes.	Tops.	Cleats.
Total boxes packed in central packing house				
Add boxes withdrawn by the grower				
Total				
LESS boxes delivered by the grower				
Number OVER or SHORT				
Rate				
Extension				

We have therefore {credited / charged} your account with the value of the above, amounting to $.....

Withdrawals.						Deliveries.					
Date.	Box memorandum number.	New boxes.	Old boxes.	Tops, bdls.	Cleats, bdls.	Date.	Loose fruit receipt number.	Loose fruit in new boxes.	Loose fruit in old boxes.	Tops, bdls.	Cleats, bdls.

Kindly compare with your records, and advise us promptly in case there is a discrepancy.

[Size of form, 11 by 8½ inches, punched for ⅜-inch posts, 7 inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 6

CROP ESTIMATE.

Name.....

Grower..... ..... 191..

Remarks.	Variety.	Boxes.
.....	Jonathan.....	.....
.....	Banana.....	.....
.....	Delicious.....	.....
.....	Esopus (Spitzenburg)..	.....
.....	Rome Beauty.....	.....
.....	Stayman Winesap.....	.....
.....	Arkansas Black.....	.....
.....	White Pearmain.....	.....
.....	Yellow Newtown.....	.....
.....	Winesap.....	.....
.....	Ben Davis.....	.....
.....	Gano and Black Ben...	.....
.....	Grimes.....	.....
.....	Ortley.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

I hereby certify that the foregoing is a true and conservative estimate of my crop.

Grower.....

Entered..... Estimated by.....

[Size of form, 7¼ by 4¼ inches, punched for ring binder.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 7

ESTIMATE AND ORDER REGISTER.

Register of Orders Accepted and Shipments Tramped.

Variety.....

Date.		Order No.	File No.	Consignee.	Destination.	Extra fancy.			Fancy.			"C" grade.	
						36–125 36–88 *a*	138–163 96–125	175 & SM 138 & SM	36–125 36–88	138–163 96–125	175 & SM 138 & SM	36–163	175 & SM

a The above division of sizes pertains to Delicious, Banana, and Rome Beauty only.

[Size of form 11¼ by 11⅞ inches, punched for ⅜-inch posts, 7 inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 7

ESTIMATE AND ORDER REGISTER.

Register of Growers' Estimates.

Percentage key.

Grade			
Size			

Variety.....

Grower.	Estimate.	Date.	Unsold balances.							
			Extra fancy.			Fancy.			"C" grade.	
			36–125 36–88 *a*	138–163 96–125	175 & SM 138 & SM	36–125 36–88	138–163 96–125	175 & SM 138 & SM	36–163	175 & SM

a The above size division pertains to Delicious, Banana, and Rome Beauty only.

[This form is printed on the reverse side of Form No. 7, p. 36.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 8

No. ....

TRUCK TICKET.

Received on ..... 191..

account of.....

This ticket serves merely as a memorandum of the following fruit to be delivered to the packing house of the.....

Upon arrival at the packing house a loose-fruit receipt will be issued.

No. boxes.	Variety.	Remarks.
.....	.....	.....
.....	.....	.....
	Total number boxes.	

.....
(Driver.)

[Size of form, 3¾ by 5 inches, exclusive of binding margin. In pads of 50, alternating originals, duplicates, and triplicates.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 9

No. ....

LOOSE-FRUIT RECEIPT.

Name.....

Received on

account of.....

The following is received in open boxes, as is for packing without guaranty from the undersigned as to the variety, quality, or weight of the fruit.

New boxes.	Old boxes.	Variety	Tally.			
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
		Total No. boxes.....	.....	.....	.....	.....
			.....	.....	.....	.....
Tops, bdls.		Cleats, bdls.	.....	.....	.....	.....
			.....	.....	.....	.....
Name.....			.....	.....	.....	.....
Per.....			.....	.....	.....	.....
Entered.....		Truck ticket No.....	.....	.....	.....	.....

[Size of form, 4½ by 5½ inches. In pads of 25, alternating originals, duplicates, and triplicates.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 10

TALLY SHEET.

Variety..... Date .....

	Extra fancy.			Fancy.			"C" grade.	
	36–125 36–88.[a]	138–163 96–125.	175 & Sm. 138 & Sm.	36–125 36–88.	138–163 96–125.	175 & Sm. 138 & Sm.	36–163.	175 & Sm.
Grower.								
Packed-fruit receipt No.....								
Total.....								
Grower.								
Packed-fruit receipt No.								
Total.....								
Grower.								
Packed-fruit receipt No.								
Total.....								
Grower.								
Packed-fruit receipt No.								
Total.....								
Grower.								
Packed-fruit receipt No.								
Total.....								
Grand total....								

[a] The above division of sizes pertains to Delicious, Banana, and Rome Beauty only.

Receiving clerk ..... Receipts written by .....

[Size of form, 13⅜ by 10¾ inches, punched at top for $\frac{5}{16}$-inch posts, 8¼ inches from center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 11

No. ....

PACKED-FRUIT RECEIPT.

..... 191..

Received on
account of.....

This receipt is not negotiable.

Except by special agreement, all fruit handled for growers' account will be pooled.

Important: Please examine this receipt carefully; in case of error have same rectified at once.

Variety.	Extra fancy.			Fancy.			"C" grade.				
	36–125 36–88.[a]	138–163 96–125.	175 & Sm. 138 & Sm.	36–125 36–88.	138–163 96–125.	175 & Sm. 138 & Sm.	36–163.	175 & Sm.			
.....											
.....											
.....											
.....											
.....											
.....											
Total.....											

[a] The above division of sizes pertains to Delicious, Banana, and Rome Beauty only.

Entered by..... Per.....

[Size of form, 5½ by 8¾ inches, exclusive of binding margin. In pads of 50, alternating originals and duplicate; staple and perforate.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 12

REGISTER OF PACKED FRUIT RECEIPTS.

Received on account of.....

Date.	Receipt number.	Extra fancy.			Fancy.			"C" grade.		Extra fancy.			Fancy.			"C" grade.		Extra fancy.			Fancy.			"C" grade.		V	Total.
		36–125 36–88.[a]	138–163 96–125.	175 &Sm. 138 &Sm.	36–125 36–88.	138–163 96–125.	175 &Sm. 138 &Sm.	36–163.	175 & Sm.	36–125 36–88.	138–163 96–125.	175 &Sm. 138 &Sm.	36–125 36–88.	138–163 96–125.	175 &Sm. 138 &Sm.	36–163.	175 & Sm.	36–125 36–88.	138–163 96–125.	175 &Sm. 138 &Sm.	36–125 36–88.	138–163 96–125.	175 &Sm. 138 &Sm.	36–163.	175 & Sm.		

[a] The above division of sizes pertains to Delicious, Banana, and Rome Beauty only.

[Size of form 11¼ by 13⅞ inches, punched for $\frac{6}{16}$-inch posts, 8¼ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 13.

RECONCILEMENT OF FRUIT DELIVERIES.

..... 191..

Mr. .....

.....

Below is a statement of the total number of boxes of the different varieties of fruit delivered by you to date, as shown by our records. To obviate clerical work entailed in rectifying errors, which might be found after the pools have been made up, we are submitting our records of receipts, for your information. Kindly make a careful comparison of these figures with your record and if correct please sign and return. In case a discrepancy is found kindly bring in your duplicate receipts to the office for final checking.

Failure to notify us on or before ....., 191.., will be taken as an acknowledgment of your agreement as to the correctness of the following figures:

Variety.	Extra fancy.			Fancy.			"C" grade.					√	Total.
	36–125 36–88.[a]	138–163 96–125.	175 & Sm. 138 & Sm.	36–125 36–88.	138–163 96–125.	175 & Sm. 138 & Sm.	36–163.	175 & Sm.					
.....													
.....													
.....													
.....													
.....													
.....													
.....													
.....													
.....													

The foregoing is a correct statement of the fruit delivered on account of the undersigned to the .....

Signed .....

[a] The above division of sizes pertains to Delicious, Banana, and Rome Beauty only.

[Size of form, 8½ by 11 inches, punched for ⅜-inch posts, 4¼ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 14

LOADING INSTRUCTIONS.

Load the car according to the following instructions.

Return this sheet to the office with the car checker's record.

Order number..... Date order received.....

Date order confirmed..... Date to be loaded.....

Number boxes.	Variety.	Extra fancy.	Fancy.	"C" grade.	Sizes.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

Loaded in

Car number..... Date.....191..

[Size of form, 8½ by 6 inches, pad at top.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 15

CAR CHECKER'S RECORD.

Loaded by.....
Checked by.....
Manifested by.....
Date....., 191..

Car file number.....
Car initial number.....

.....End.

.....End.

Variety.	Grade.	Car tier.	64's & larger.	72	80	88	96	104	113	125	138	150	163	175	188	200	216	Variety.	Grade.	Car tier.	64's & larger.	72	80	88	96	104	113	125	138	150	163	175	188	200	216

[Size of form, 10¼ by 16 inches, punched for ⅜-inch posts, 6 inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 16

INSPECTION REPORT.

.....

Report of the grading, packing, and general condition of fruit contained in car No. ..... Loaded at..... Date....., 191..

Color of fruit.....

Condition.....

Merits as a whole.....

Defects as a whole.....

Had fruit been inspected previously?.....

If grower's pack, was each lot rigidly inspected?.....

Grading and packing.....

Diagonal or straight.....

Bulge..... Inches.....

What grades are wrapped?.....

Printed or plain wrapper.....

Are boxes labeled?..... Brand.....

Are box ends printed?.....

Are boxes clean?.....

.....

Per.....
(Inspector.)

[Size of form, 8½ by 5½ inches, pad at top.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 17

CAR REPORT.

.....

.....

ORDER AND BILLING RECORD.

Loading point..... Car No. .....

Date car ordered..... Hour..... Date to be placed..... Hour.....

Ordered iced or vent.....

Date spotted..... Hour..... Date forwarded..... Hour.....

Date billed..... Hour.....

LOADING REPORT.

Began loading..... Hour..... Finished..... Hour.....

Was car carefully examined for defects?.....

State defects found in floors, doors, ice tanks, plugs, etc.....

.....

Quantity of ice in tanks when spotted, brake end..... Rear end.....

Quantity of ice in tanks when forwarded, brake end..... Rear end.....

While loading, were plugs in or out?..... Vents opened or closed?.....

When forwarded, were plugs in or out?..... Vents opened or closed?.....

Was standard stripping and bracing used?.....

Was loading delayed?..... Why?.....

GENERAL CONDITIONS.

Condition of weather when car was loaded.....

Temperature in warehouse while loading car.....

.....

Per.....

[Size of form, 8½ by 5½ inches, pad at top.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 18

MANIFEST.

....., 191..

Loaded at .....
Shipped to .....

.....

Car file No. ..... Car No. ..... Routing..... Iced } Vent } .....

Variety.	Grade.	64's and larger.	72 80 88	96 104 113 125	138 150 163	175 188 200	Total.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....

[Size of form, 7¼ by 8½ inches, pad at top.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 19

INVOICE.

....., 191..

Mr. .....

.....

Bought of

.....

Terms.....

.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

[Size of form, 6½ by 7¼ inches, pad at top.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 20

POOL SHEET.

Variety.....

Date of shipment.		Car file number.	Car number.	Grades shipped.				Total number boxes.	Date returns entered.		J. V.	Amount realized.	
				Extra fancy.	Fancy.	"C."							
Footings ford.													
Totals.													

Journal distribution.	Debits.		Credits.	
Fruit returns				
Warehouse revenue				
Inspection revenue				
Labeling revenue				
Sundry growers				
Overage and underage a/c				
Total				

Pool clerk.....

Approved..... J. V.

Deductions.

Date.		J. V.	File No.	Car number.	Amount.	

Actual net value of pool.

[Size of form, 11¼ by 11⅞ inches, punched for ⅜-inch posts, 7 inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 20A

POOL SHEET.

Variety.....

Date of shipment.	Car file No.	Car number.	Total number boxes.	Amount realized.	J. V.	Net returns. Extra fancy. Boxes.	Extra fancy. Amount.	Fancy. Boxes.	Fancy. Amount.	"C" grade. Boxes.	"C" grade. Amount.	Boxes.	Amount.	Date returns entered.
Footings ford.														
Totals.														
Deductions.														Deductions.
														Net gr. value.

J. F.	Ex. fcy.	Fancy.	"C" grade.		
Total..					

Actual value of pool.

Journal distribution.	Debits.	Credits.	
Fruit returns			J. V. No.
Warehouse revenue			Pool clerk.
Inspection revenue			Approved by.
Labeling			
Sundry growers			
Overage and underage a/c			
Total			

[Size of form, 11¼ by 11⅞ inches, punched for ⅜-inch posts, 7 inches center to center.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 21

UNIFORM ACCOUNT SALES.

Adopted under the provisions of the uniform contract of the Fruit Growers' Agency, Inc.

File
Acc't
Sales No. ....
....., 191..

.....

.....

	Ex. fancy.		Fancy.		"C" grade.			
Total number of boxes in this pool								
Gross realized values F. O. B.								
DEDUCTIONS.								
Warehouse charges .....per box..								
Inspection charges.....per box..								
Labeling charges.....per box..								
Less total charges								
Net amount of returns to growers								

DISTRIBUTION OF RETURNS TO THE GROWER ON ..... VARIETY.

Extra fancy.			Fancy.			"C" grade.		Net average price.	Net amount.	
36-125 36-88.[a]	138-163 96-125.	175 & Sm. 138 & Sm.	36-125 36-88.	138-163 96-125.	175 & Sm. 138 & Sm.	36-163.	175 & Sm.			
[a] Above size divisions pertain to Delicious, Banana, and Rome Beauty only.								Net amount credited to your account.....		

NOTE.—We are to-day crediting your account with the net amount of this Account Sales which is a report of results on the pool as shown above. The amount credited to your account is the amount indicated as "Net amount credited to your account." Only such charges as clearly constitute a deduction from the net results to the growers are shown here as "Deductions." Other charges, such as "Packing" and "Reserve Fund," which are either an actual orchard expense, or a permanent investment, are not classified, but will be shown on your statement of account, which will be rendered on another form.

Keep this account sales to check off the credits on your statement.

[Size of form, 11 by 8½ inches, punched for $\frac{3}{16}$-inch posts, 7 inches center to center.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 22

FRUIT LEDGER STATEMENT.

Sheet No. ....

.....

....., 191..

.....

IN ACCOUNT WITH.....

NOTE: RETAIN THIS STATEMENT FOR FUTURE REFERENCE. IN CASE OF ERROR RETURN AT ONCE FOR CORRECTION.

Date.	Charges.	Folio.	Amount debited.	Date.	This column for credits other than fruit returns.	This column for name of variety or pool.	Folio.	Acc't sales No.	Amount credited

[Size of form, 8½ by 11 inches, punched for ⅝-inch posts, 4¼ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 23

INVENTORY SHEET.

Variety.....

Date.	Item.	Extra fancy.			Fancy.			"C" grade.				
		36–125 36–88.[a]	138–163 96–125.	175 & Sm. 138 & Sm.	36–125 36–88.	138–163 96–125.	175 & Sm. 138 & Sm.	36–163.	175 & Sm.			
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											
.....	Balance.....											
.....	Receipts.....											
.....	Total.....											
.....	Shipments...											

[a] The above size division pertains to Banana, Rome Beauty, and Delicious only.

Inventory Clerk.....

[Size of form, 11¼ by 11⅞ inches, punched for ⅜-inch posts, 7 inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 24

REGISTER OF ORDERS ON ACCOUNT.

For the season of 191.....

Order number.	Date accepted.	Drawer.	Payee.	Address.	Amount.	Payments applied.		
						J. V.	Date.	Amount.

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 25

Journal voucher number.....

Date of advance

SCHEDULE OF ADVANCES ON FRUIT TO GROWERS.

DISTRIBUTION SHEET.

Variety.	Group 1.	Group 2.
	.....	.....
	.....	.....
	.....	.....
	.....	.....

Sheet No. ....

Grower.	Grower's debit balance.	Equalizing advance.				Variety advance.				Total variety plus equalizing advance.	Amount to be applied on growers' notes.	Amount of payments on orders and crop mortgages.	Check numbers.	Amount of checks to growers.
		Number of boxes.	Amount of credit at average rate per box.	Credit less debit balance.	O. D. in excess of advance credit.	Extra fancy. Rate G1..... Rate G2.....		Fancy. Rate G1..... Rate G2.....						
						Boxes.	Amount.	Boxes.	Amount.					
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[Size of form 11¼ by 13⅞ inches, punched for $\frac{6}{16}$-inch posts, 8¼ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 26

CASH JOURNAL.

Credit.

Cash.	Journal voucher number.	Check number.	Bank withdrawals.	✓	General ledger.	Folio.	Mercantile ledger.	Fruit ledger.	Sales.						
									Boxes.	Paper.	Nails.	Spray.	Fruit.	Mdse.	

[Size of form, $11\frac{1}{4}$ by $13\frac{7}{8}$ inches, punched for $\frac{5}{16}$-inch posts, $8\frac{1}{4}$ inches center to center.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 26

CASH JOURNAL.

Debit.

	Mdse.	Fruit returns.	Fruit ledger.	Mercantile ledger.	General ledger.	Ledger folio.	Bank deposits.	Cash.	Date.	Items.
										Balance brought forward.

[This form is printed on the reverse side of the form shown on p. 55.]

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 27

JOURNAL ENTRY VOUCHER.

Attach invoice here.

	Debit.		Credit.	
Dr.				
.....				
Cr.				
.....				

Date.		Items.				
		For:				
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....

Received payment in full of above account.

.....Dollars.....

$..... .....

[Size of form, 8½ by 8½ inches, pad at top.]

Voucher No. .....

Check No. ..... Amount, $.....

Check drawn in favor of .....

Debits:		
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....
Credits:		
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

Vouchered and entered: J. F.

.....

Approved:

.....

[This form is printed on the reverse side of Form 27.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM No. 31

LABOR DISTRIBUTION SHEET.

Name..... No. .....

Date.		Total hours.	Packing house.								Handling supplies.	Warehouse.						Office.
			Foreman, clerks.	Receiving.	Sorting.	Floor work.	Packing.	Pressing.	Miscellaneous.			Foreman, clerks.	Trucking.	Car loading.	Labeling.	Miscellaneous.		
1	16																	
2	17																	
3	18																	
4	19																	
5	20																	
6	21																	
7	22																	
8	23																	
9	24																	
10	25																	
11	26																	
12	27																	
13	28																	
14	29																	
15	30																	
	31																	
Total																		

From..... To.....

Timekeeper.....

[Size of form, 8½ by 5½ inches, pad at top].

U. S. Department of Agriculture
Bureau of Markets
Uniform Accounting System
Fruit Shipping Form No. 32

PAY ROLL.

From..... To.....

Pay roll No. ....

Sheet No. .....

Employee's name.	Packing house.								Handling supplies.	Warehouse.						Office.	Total hours.	Rate.	Amount.			Employee's number.	Check number.		Employee's receipt.
	Foreman, clerks.	Receiving.	Sorting.	Floor work.	Packing.	Pressing.	Miscellaneous.			Foreman, clerks.	Trucking.	Car loading.	Labeling.	Miscellaneous.											

[Size of form, 10¼ by 16 inches, punched for ⅜-inch posts, 6 inches center to center.]

U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF MARKETS
UNIFORM ACCOUNTING SYSTEM
FRUIT SHIPPING FORM NO. 32

JOURNAL DISTRIBUTION.

Journal voucher No. .....

	Debits.		Credits.	
PACKING HOUSE.				
Foreman and clerks				
Receiving				
Sorting				
Floor work				
Packing				
Pressing				
Miscellaneous				
Handling supplies				
WAREHOUSE.				
Foreman and clerks				
Trucking				
Car loading				
Labeling				
Miscellaneous				
Office				

[Reverse side of pay roll, p. 59.]

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